

DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled "CLOSING SYSTEM FOR A NATURAL OR AN ARTIFICIAL ANUS", the specification of which was filed on January 19, 2006, assigned Serial No. 10/565,316, and is identified by Attorney's Docket No. KUCH-13.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119, of International Application No. PCT/EP2004/008256, filed 23 July 2004, and German Patent Application No. 103 33 706.7, filed 23 July 2003.

I hereby appoint Pandiscio & Pandiscio, a firm composed of Nicholas A. Pandiscio, Registration No. 17,293, Mark J. Pandiscio, Registration No. 30,883, Scott R. Foster, Registration No. 20,570, and Margaret M. Slezak, Registration No. 55,625, or any of them, of 470 Totten Pond Road, Waltham, Massachusetts 02451-1914, (Telephone No. 781-290-0060), my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false

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statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Inventor's signature:



Inventor's full name:

Lothar Göbel

Date:

6.06.2006

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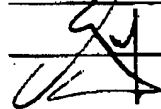
Post Office Address:

same

Citizenship:

GERMAN

Inventor's signature:



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